IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 23RD NOVEMBER 2007 / 2ND AGRAHAYANA 1929

Con.Case(C).No. 1660 of 2007(S)

AGAINST THE JUDGEMENT/ORDER IN WPC.23559/2007 Dated 22/08/2007

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: PETITIONER:

KERALA STATE CASHEW DEVELOPMENT
CORPORATION, P.B.NO.13, KOLLAM-1, REPRESENTED BY
ITS MANAGING DIRECTOR, DR.K.A.RETHEESH,
S/O.AYYAPPAN PILLAI, AGED 44 YEARS,
CASHEW HOUSE, KOLLAM-1.

BY ADV. SRI.C.UNNIKRISHNAN (KOLLAM)
SRI.S.HARIKRISHNAN

RESPONDENTS:

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1. D. SURESHBABU,
EX.DEPUTY COMMISSIOER, INCOME TAX DEPARTMENT,
KOLLAM RANGE, CIRCLE-I, KOLLAM.

2. SMT. VIJAYAPRABHA S.,
ASSISTANT COMMISSIONER, NOW HOLDING CHARGE OF
DEPUTY COMMISSIONER, INCOME TAX DEPARTMENT,
KOLLAM RANGE, CIRCLE-I, KOLLAM.

BY SHRI.GEORGE K.GEORGE, SC

THIS CONTEMPT OF COURT CASE (CIVIL) HAVING COME UP FOR ADMISSION ON 23/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

Contempt of Court Case No. 1660 of 2007

Dated, this the 23rd day of November, 2007

J U D G M E N T

Heard learned counsel for petitioner and learned standing counsel for respondents.

2. The contempt of court case is filed on the ground that tax is recovered in violation of the stay order granted by this Court through Annexure A3 judgment. Learned standing counsel submitted that recovery is made in garnishee proceedings prior to the judgment. I do not think the prayer for refund can be entertained in contempt proceedings. In any case, since petitioner is a State Government undertaking, the assessment of which is set aside and remanded for reconsideration by the officer, there will be direction to the officer to revise the assessment in terms of tribunal's order, within a period of three weeks from the date of production of a copy of this judgment. Review petitioner will produce copy of the judgment and co-operate with the proceedings for revision of assessment, so that refund of collected tax, if eligible, will be granted without any delay.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg